



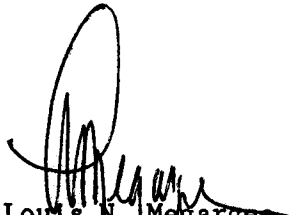
STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 Delaware Avenue
Wilmington, Delaware 19899

TAX NEWSGRAM 75-19

September 9, 1975

- Personal Income Tax
- Deduction from Federal Adjusted Gross Income

House Bill No. 255 (Chapter 270, Volume 60, Delaware Laws) added a new paragraph (4) to subsection (b), Section 1106, Title 30, Delaware Code, to allow volunteer firemen a deduction from Federal Adjusted Gross Income of up to \$50.00 per year for expenses incurred for cleaning and maintenance of clothes or uniforms used in the performance of duties as a volunteer fireman. The deduction applies with respect to members of any Delaware Volunteer Fire Company, and is effective for taxable years beginning January 1, 1975.



Louis N. Megargee
Director of Revenue

RRS/mrs

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